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February 16, 2010

U.S. Bankruptcy Court Clerk
Northern District of New York
100 South Clinton Street, Room 315
P.O. Box 7008
Syracuse, NY 13261-7008

Re: Irwin Birnbaum, P.C. - Case No. 00-60359

Dear Clerk:

Enclosed please find a check in the amount of \$44.19 for the benefit of Verizon Communications, Inc., which represents their pro-rated share of dividends payable in the above case.

Please be advised that the address of Verizon Communications, Inc. is 1095 Avenue of the Americas, Room 3041, New York, New York 10036.

Sincerely,

HARRIS BEACH PLLC



Lee E. Woodard

LEW/ca
Enc.

FILED

FEB 17 2010

OFFICE OF THE BANKRUPTCY CLERK
SYRACUSE, NY